

EXHIBIT D

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July 21, 2008

**VIA FEDERAL EXPRESS**

Cristina A. Zarejko, Chief Auditor  
 Contested Cases  
 Department of Labor and Workforce Development  
 135 East State Street  
 P.O. Box 942  
 Trenton, NJ 08625-0942

Re: Exec-U-Car Limousine, Inc.  
 Assignment No. 174017

Dear Ms. Zarejko:

This firm represents Exec-U-Car Limousine, Inc. ("Exec-U-Car" or the "Company"), in connection with the State of New Jersey, Department of Labor and Workforce Development's ("NJDOLE") recent audit of the Company. We are writing to respectfully appeal the NJDOLE's assessment of contributions allegedly due to the State of New Jersey under the New Jersey Unemployment and Temporary Disability Insurance Laws.

It is Exec-U-Car's contention that the NJDOLE has erred in concluding that the Company's chauffeured limousine drivers are "employees" under applicable law. Rather, an analysis of the parties' relationship and the lack of control asserted by the Company makes clear that the drivers with whom the Company contracted to provide chauffeured limousine services were, at all times between 2004 and 2007, independent contractors. In fact, the Company enters into lease agreements with its independent driver operators (either through the drivers' corporations or, in a few cases, their LLCs), pursuant to which the operators lease an automobile from Exec-U-Car on the terms and conditions set forth in the lease agreement and in an accompanying transportation agreement entered into between the parties.

The independent operator drivers function independently of Exec-U-Car. The independent operators always set their own hours and days of work, determine how to conduct their chauffeur services, receive payment on a purely commission basis, furnish their own materials (their leased car), pay their own expenses attendant to their work (including tolls, fuel and parking), pay for expenses, taxes and insurance costs related to any

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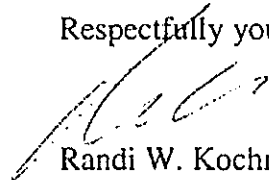
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of their employees, and reserve the right to provide services for other limousine companies. The independent operators also agree to pay for any loss or damage to the two-way pager and radios that they lease from Exec-U-Car. Moreover, the independent operators are responsible for the payment of ordinary repair and maintenance expenses and liability insurance premiums related to their automobiles. Finally, the independent operators clearly acknowledge in their lease and transportation agreements that they operate at all times as independent operators.

Based on the above, it is Exec-U-Car's contention that the NJDOL has erred in concluding that the independent operators were "employees" during the relevant time period and, therefore, that certain wage contributions are due to the State of New Jersey. Exec-U-Ca therefore respectfully requests that the NJDOL schedule a hearing in this matter. We would appreciate the NJDOL advising the undersigned as to the details of this hearing.

Respectfully yours,



Randi W. Kochman

RGW:kjp